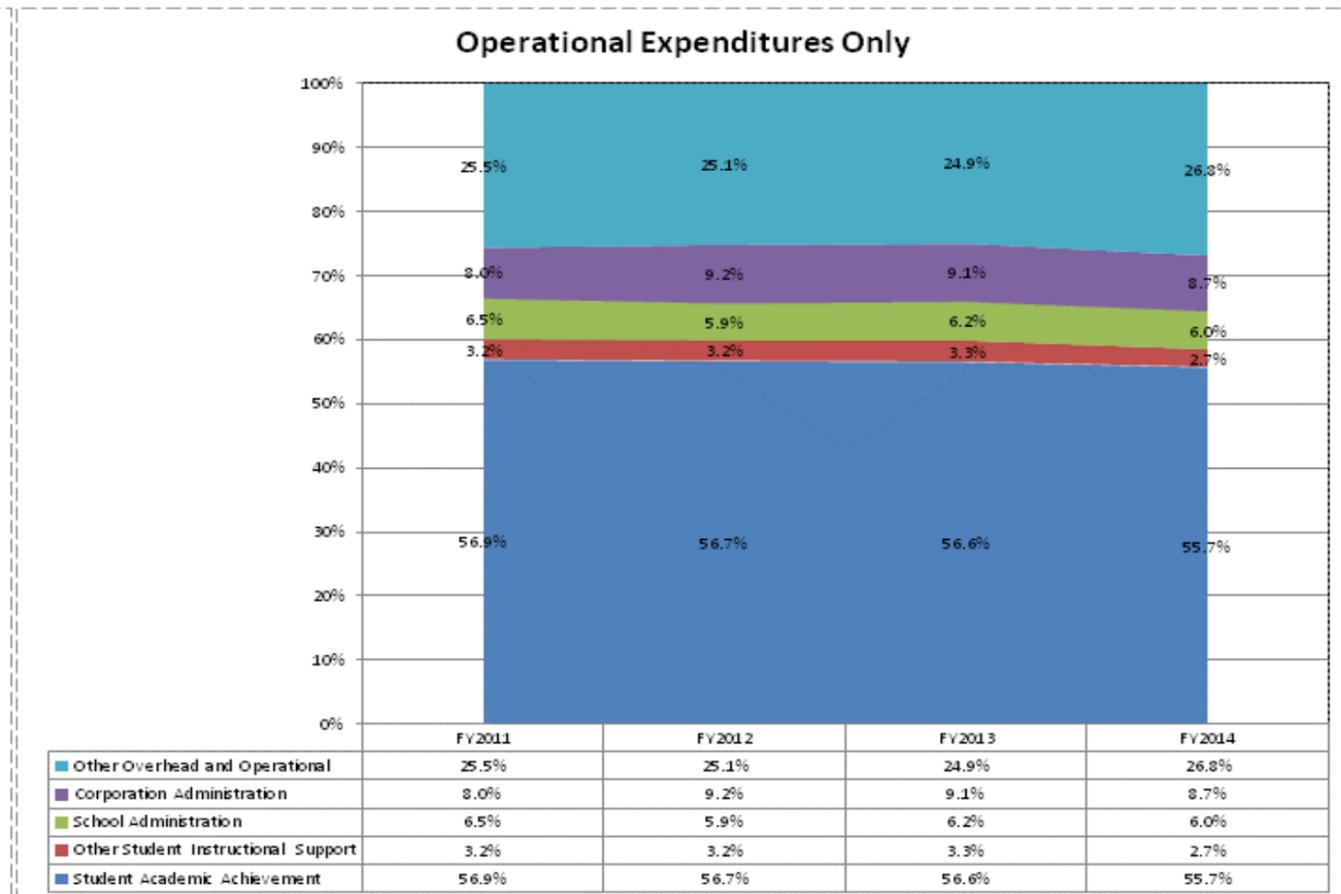
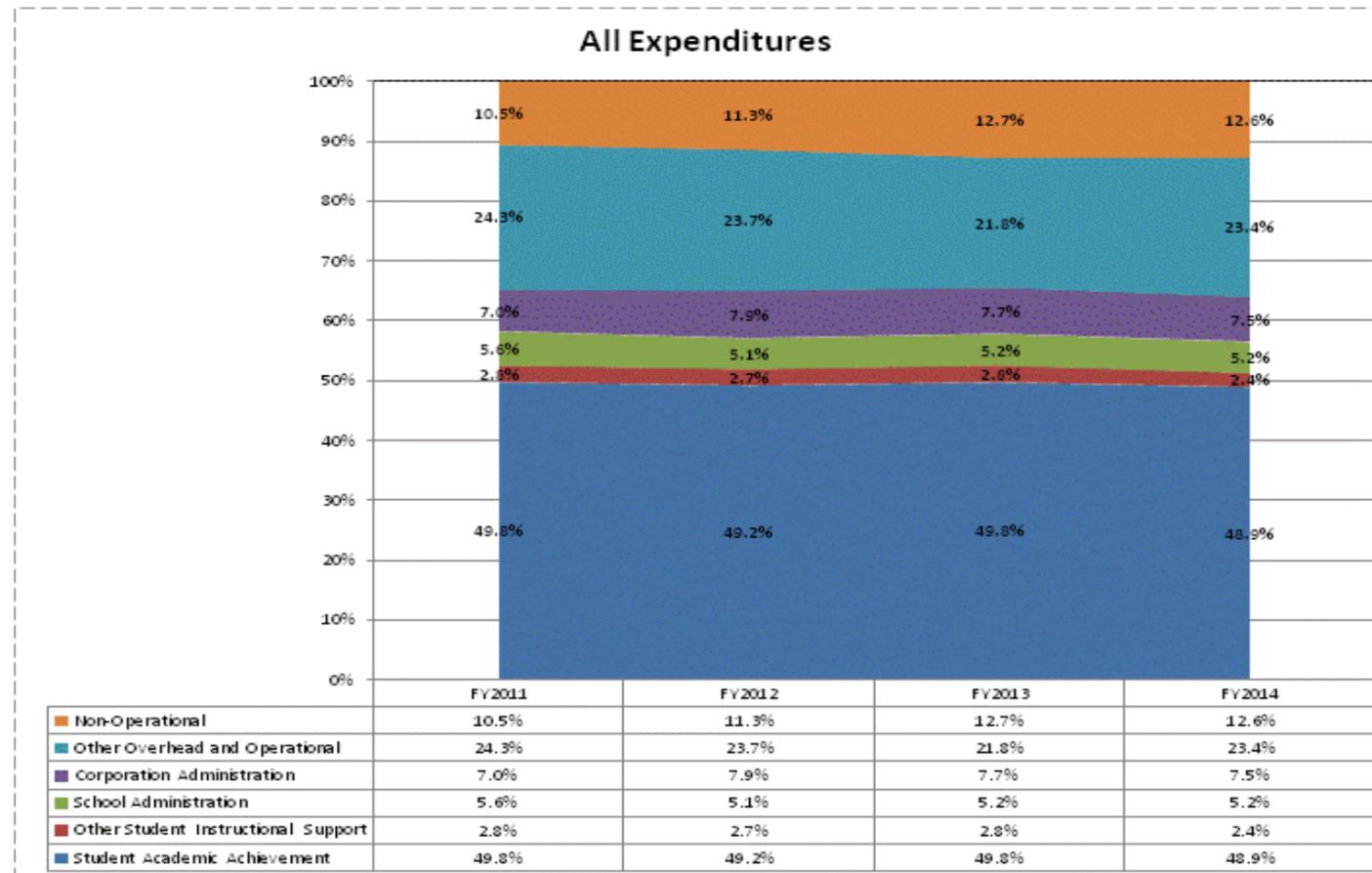


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Pioneer Regional School Corp (775)

Pioneer Regional School Corp (775)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$5,785,485	58.3%	\$4,429,160	50.5%	\$4,460,321	49.8%	\$4,376,976	48.9%
Student Instructional Support	\$613,146	6.2%	\$737,217	8.4%	\$721,037	8.0%	\$674,634	7.5%
Overhead and Operational	\$2,221,218	22.4%	\$2,557,988	29.1%	\$2,645,510	29.5%	\$2,763,080	30.9%
Nonoperational	\$1,302,471	13.1%	\$1,052,092	12.0%	\$1,137,367	12.7%	\$1,130,647	12.6%
Grand Total	\$9,922,320		\$8,776,458		\$8,964,235		\$8,945,337	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	64.5%	58.9%	57.8%	56.5%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Pioneer Regional School Corp (775)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$170,465	\$215,228	\$230,919	N/A	35%	7%
11100 Regular Programs; Elementary	\$1,494,046	\$1,824,934	\$1,749,966	\$1,688,052	13%	-8%	-4%
11300 Regular Programs; High School	\$1,230,545	\$1,540,687	\$1,613,915	\$1,454,363	18%	-6%	-10%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$1,758	\$10,213	N/A	N/A	481%
11450 Vocational Education; Consumer and Homemaking	\$56,042	\$59,872	\$0	\$0	-100%	-100%	N/A
11910 Other Regular Programs; Competency Testing	\$1,403	\$0	\$0	\$17	-99%	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$10,955	\$38,998	\$24,058	\$31,745	190%	-19%	32%
12350 Physical Impairment; Homebound	\$0	\$0	\$258	\$0	N/A	N/A	-100%
12900 Other Special Programs	\$4,702	\$1,210	\$0	\$0	-100%	-100%	N/A
14100 Summer School Programs; Elementary	\$0	\$0	\$0	\$17,966	N/A	N/A	N/A
14300 Summer School Programs; High School	\$12,678	\$17,611	\$8,770	\$19,093	51%	8%	118%
16200 Preventive Remediation	\$22,221	\$23,514	\$22,004	\$19,347	-13%	-18%	-12%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$185,054	\$134,070	\$152,054	\$150,674	-19%	12%	-1%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$474,800	\$553,604	\$427,845	\$487,772	3%	-12%	14%
17900 Payments to Other Governmental Units Within State; Other	\$55	\$0	\$0	\$0	-100%	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$60	\$80	\$0	\$0	-100%	-100%	N/A
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$155	\$0	\$0	N/A	-100%	N/A
22220 Library/Media Services; School Library	\$50,703	\$60,614	\$94,686	\$101,318	100%	67%	7%
22230 Library/Media Services; Audiovisual	\$5,755	\$2,636	\$2,149	\$408	-93%	-85%	-81%
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$712	\$0	\$0	N/A	-100%	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$65,520	\$0	\$0	\$0	-100%	N/A	N/A
22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$147,630	\$165,090	N/A	N/A	12%
22360 Instruction, Related Technology; Network Support	\$6,289	\$0	\$0	\$0	-100%	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$120,423	\$0	\$0	\$0	-100%	N/A	N/A
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$1,182	\$0	\$0	\$0	-100%	N/A	N/A
25570 Textbooks for Rent or Resale; Materials and Supplies	\$47,510	\$0	\$0	\$0	-100%	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$142,000	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$3,931,944	\$4,429,160	\$4,460,321	\$4,376,976	11%	-1%	-2%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$139,367	\$195,668	\$206,416	\$169,796	22%	-13%	-18%
21340 Health Services; Nurse Services	\$25,534	\$47,842	\$45,138	\$41,081	61%	-14%	-9%
24100 Office of The Principal	\$357,881	\$493,707	\$469,483	\$463,758	30%	-6%	-1%
Student Instructional Support Total	\$522,782	\$737,217	\$721,037	\$674,634	29%	-8%	-6%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$0	\$0	\$42,250	\$41,819	N/A	N/A	-1%
23120 Board of Education; Service Area Assistants	\$13,472	\$14,811	\$15,442	\$9,765	-28%	-34%	-37%
23150 Board of Education; Legal Services	\$11,790	\$5,454	\$7,915	\$9,055	-23%	66%	14%
23160 Board of Education; Promotion Expenses	\$469	\$454	\$0	\$0	-100%	-100%	N/A
23210 Executive Administration; Office of The Superintendent	\$131,793	\$208,250	\$222,175	\$206,309	57%	-1%	-7%
23220 Executive Administration; Community Relations	\$4,786	\$0	\$40	\$600	-87%	N/A	> 500%
23230 Executive Administration; Staff Relations and Negotiations	\$411	\$211	\$33	\$0	-100%	-100%	-100%
25140 Fiscal Services; Receiving and Disbursing Funds	\$18,011	\$12,013	\$0	\$0	-100%	-100%	N/A
25191 Other Fiscal Services; Refund of Revenue	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25300 Printing, Publishing, and Duplicating Services	\$0	\$0	\$401	\$1,609	N/A	N/A	301%
25400 Planning, Research, Development and Evaluation	\$4,481	\$15,069	\$10,117	\$8,412	88%	-44%	-17%
25600 Public Information Services	\$5,313	\$5,178	\$4,261	\$5,021	-5%	-3%	18%
25750 Personnel Services; Health Services	\$0	\$0	\$0	\$1	N/A	N/A	N/A
25810 Administrative Technology Services; Technology Services Supervison And Administration	\$0	\$85,404	\$133,684	\$138,923	N/A	63%	4%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Pioneer Regional School Corp (775)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
25830 Administrative Technology Services; Systems Application Development	\$0	\$0	\$86,811	\$122,030	N/A	N/A	41%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$10,979	\$169,770	\$126,265	N/A	> 500%	-26%
25920 Ditch Assessments	\$0	\$0	\$15	\$0	N/A	N/A	-100%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$708,193	\$831,741	\$699,492	\$747,201	6%	-10%	7%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$352	\$8,140	\$1,591	\$4,957	> 500%	-39%	212%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$34,334	\$79,708	\$64,153	\$133,256	288%	67%	108%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$400	\$0	\$0	\$0	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$77,338	\$61,328	\$76,076	\$87,803	14%	43%	15%
27010 Student Transportation; Service Area Direction	\$36,058	\$18,895	-\$1,428	\$0	-100%	-100%	N/A
27100 Student Transportation; Vehicle Operation	\$266,259	\$300,898	\$350,382	\$357,269	34%	19%	2%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$166,921	\$192,341	\$239,197	\$261,324	57%	36%	9%
27400 Student Transportation; Purchase of School Buses	\$127,027	\$209,328	\$38,630	\$0	-100%	-100%	-100%
27500 Student Transportation; Insurance on Buses	\$11,794	\$7,543	\$10,542	\$15,800	34%	109%	50%
27700 Student Transportation; Contracted Transportation Services	\$6,810	\$5,220	\$27	\$2,576	-62%	-51%	> 500%
27900 Student Transportation; Other Student Transportation Services	\$1,682	\$0	\$848	\$2,308	37%	N/A	172%
31200 Food Services Operations; Food Preparation and Dispensing	\$167,290	\$200,351	\$223,468	\$218,881	31%	9%	-2%
31400 Food Services Operations; Food Purchases	\$246,066	\$281,345	\$236,033	\$251,783	2%	-11%	7%
31900 Other Food Services	\$36,177	\$3,326	\$13,585	\$10,111	-72%	204%	-26%
Overhead and Operational Total	\$2,077,225	\$2,557,988	\$2,645,510	\$2,763,080	33%	8%	4%
Nonoperational							
33200 Community Recreation	\$24,252	\$23,527	\$24,483	\$26,126	8%	11%	7%
33400 Athletic Coaches	\$96,049	\$104,430	\$101,221	\$103,149	7%	-1%	2%
33990 Other Community Services; Other	\$0	\$2,140	\$0	\$53	N/A	-98%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$21,834	\$535	\$0	\$0	-100%	-100%	N/A
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$219,156	\$24,835	\$3,798	\$90	-100%	-100%	-98%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$8,192	\$18,893	\$51,582	N/A	> 500%	173%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$54,703	\$35,360	\$30,179	\$25,629	-53%	-28%	-15%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$192,932	\$78,172	\$281,453	\$229,449	19%	194%	-18%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$23,849	\$13,484	\$6,949	\$28,865	21%	114%	315%
51100 Debt Services; Principal on Debt; Bonds	\$0	\$60,000	\$70,000	\$80,000	N/A	33%	14%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$8,615	\$2,532	\$5,988	N/A	-30%	136%
52100 Debt Services; Interest on Debt; Bonds	\$0	\$109,823	\$95,574	\$91,477	N/A	-17%	-4%
52300 Debt Services; Interest on Debt; Emergency Loans	\$28,432	\$70,155	\$0	\$0	-100%	-100%	N/A
53450 Debt Services; Lease Rental; Other ; Interest	\$0	\$0	\$0	\$0	N/A	N/A	N/A
54200 Common School Fund; Principal	\$620,468	\$252,315	\$364,129	\$351,250	-43%	39%	-4%
54250 Common School Fund; Interest	\$0	\$260,510	\$138,158	\$136,988	N/A	-47%	-1%
Nonoperational Total	\$1,281,675	\$1,052,092	\$1,137,367	\$1,130,647	-12%	7%	-1%
Prorated By Fund							
26491 2007 Account Code - PERF	\$11,459	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$327,216	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$385,284	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$7,995	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$1,376,739	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,108,693	\$0	\$0	\$0	N/A	N/A	N/A